PART III

During the Continuance of Scarcity or Famine Conditions

CHAPTER XVIII.—Accounts

A.—CIVIL

(i) *Provision of Funds*

238. *Accounts procedure to be followed when famine or scarcity conditions have been declared.*—During the period of observation and after the declaration of scarcity or famine all expenditure, which, in accordance with the provisions of sections 275 to 279, is to be classified as expenditure on famine relief, shall be recorded under the head "43—Famine Relief". When Local Board works are utilized as scarcity works, payments will be made by means of Local Board cheques and the expenditure will be brought to account under the ordinary rules of the Local Fund. Any expenditure incurred in excess of normal rates on account of the employment of unskilled and unprofitable labour on Local Board or Municipal works, utilized as scarcity works, may, with the sanction of Government, be refunded to the local bodies concerned and charged as direct famine expenditure. Expenditure on poor-houses for the relief of wanderers through the police will, in the first instance, be met from the Collector's contingent grant under the head "47—Miscellaneous—Donations for charitable purposes" and will be drawn on the prescribed contingent bill form. If the Collector's allotment under the head is insufficient, he should take steps to have it supplemented by reappropriation or otherwise. Urgent and necessary expenditure under this head must, however, be incurred and must not be postponed till a supplementary budget allotment is received. Extra expenditure due to famine on poor-houses for the relief of wanderers incurred in excess of the Collector's normal grant for the purpose is an indirect famine charge under "47—Misc.".

239. *Application for funds.*—When famine is imminent, the District Officers shall submit to the Commissioner an estimate in Form 42 of the expenditure likely to be incurred on scarcity or famine relief up to the end of the quarter ending { September 30th / December 31st / March 31st / June 30th } next following. Thereafter he shall submit not later than the { 15th August / 15th November / 15th February / 15th May } a similar estimate for the following quarter.

The Commissioner shall submit to Government an estimate for the districts under him, making any alterations in the Collector's estimates he may deem necessary, and Government, on a consideration of this estimate, will assign such funds as may be requisite.

240. *Allotment of grants.*—The allotment of grants for direct expenditure shall be made in the following manner:—

(*a*) When orders have been passed by Government on the Commissioner's estimate and an assignment of funds has been made, the Commissioner shall distribute at his discretion sums sufficient to meet the requirements of the affected districts under him, keeping a portion of his assignment as a reserve to meet unforeseen demands.

(*b*) On the receipt of sanction to a grant the Collector shall arrange to assign the grants which he considers necessary under heads II, III, IV, V and VI to the different disbursing and other officers, keeping any reserve which is necessary to meet additional demands from those officers. The disbursing officers of the Public Works Department can obtain cash from the treasury in two ways, *viz.*, directly by bills drawn on the treasury in accordance with Chapter XVII of the P. W. A. Code or by means of cheques drawn thereon as contemplated in paragraph 129 of the P. W. A. Code. The expenditure of the officers shall never be allowed to exceed the grants thus sanctioned.

(*c*) If the Collector in consultation with the Executive Engineer finds his allotments insufficient, he shall submit to the Commissioner a supplementary estimate of the additional amount required. The Commissioner

may then make a further allotment out of his reserve, or, if that is exhausted, authorize the expenditure in anticipation of a further assignment of funds from Government, for which he shall immediately apply.

(*d*) The Collector may transfer grants from one disbursing officer to another. Transfers from one district to another in the same division may be sanctioned by the Commissioner. Transfers from one division to another require the sanction of Government.

241. *Treasury officer's estimate of cash requirements.*—Simultaneously with the submission of the estimate to the Commissioner as provided in sections 239 and 240, the treasury officer should submit to the Dy. Controller of Currency an estimate of his probable cash requirements.

242. *Commissioner's register of allotments.*—To enable the Commissioner to maintain a check over the allotments made to the districts against the amounts assigned by Government, a register in Form 43 shall be maintained in his office. From this he shall submit to Government on the { 15th October / 15th January / 15th April / 15th July } a statement showing for the quarter ending { 30th September / 31st December / 31st March / 30th June }.—

(i) the total amount assigned by Government for the division up to date;

(ii) the total amounts allotted by the Commissioner to Collectors, including the amounts allotted in the present statement;

(iii) the available balance of the divisional assignment.

243. *Monthly Statements of Accounts.*—The Accountant General shall submit to Government on or before the 20th of each month figures or statements of expenditure by districts recorded in the account books of his office in Form 44. A copy of the account may also be furnished to the Famine Commissioner, if any, direct by the Accountant General.

244. *Grants for indirect expenditure.*—Expenditure indirectly due to famine, *e.g.*, charges incurred on increase of the Police force, medical aid, or compensation to Government servants for dearness of provisions, shall be debited to the appropriate service heads. A register of such charges in Form 45 shall be maintained by the head of each office from which they are disbursed.

245. *Permanent advances and their distribution.*—As the greater part of civil relief expenditure has, from the nature of the case, to be incurred before cash can be drawn from the treasury on regular bills, a suitable permanent advance shall be arranged for in each district in the following manner:—

(*a*) At the commencement of relief operations the Collector shall apply to Government for a suitable advance, the amount of which will mainly depend on the extent to which scarcity works in charge of the Revenue Department, village kitchens, cash dole and poor-houses are being organized.

(*b*) When the permanent advance is sanctioned, the Collector shall allot portions of it to such subordinate officers as have to distribute relief. Ordinarily he shall allot the greater portion to the Mamlatdars of affected talukas, who in their turn shall distribute the amount among managers of scarcity works in charge of the Revenue Department, superintendents of poor-houses and village kitchens, village officers of villages where cash dole is given, Circle Inspectors and any other disbursers of casual relief. Advances shall also be given to the District Superintendent of Police for affording casual relief to wanderers through the police.

246. *Disposal of permanent advances.*—(*a*) After drawing the permanent advance the Collector shall send an acknowledgment for the whole amount to the Accountant General. Each officer distributing a portion of his permanent advance shall obtain acknowledgments for the sums distributed.

(*b*) If in any case the permanent advance proves insufficient for immediate requirements, a temporary advance may be drawn from the treasury on the authority of the Collector's certificate declaring it to be necessary, and the fact

should be reported by telegram to the Commissioner and to the Accountant General. The treasury officer is authorized to make such advances. If the money is required only for a temporary purpose, it should be adjusted as soon as possible by the submission of a vouched bill, and if required permanently, the sanction of Government should at once be applied for.

(*c*) Charges for establishment at fixed monthly rates shall not be paid from the permanent advance. The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus if a menial servant is required to travel by rail his fare must sometimes necessarily be advanced from this amount.

247. *Recouping of advances.*—Disbursing officers who have received permanent advances shall recoup their expenditure from time to time by submitting bills, accompanied by the necessary vouchers, in the forms and manner prescribed for the various forms of relief in the Code and its appendices.

248. *Refund of permanent advances.*—When relief operations in a district have ceased, the amount of each permanent advance shall be refunded without delay into the district treasury or nearest sub-treasury. To ensure this being done, the Accountant-General should fix a date by which each officer should be separately called upon to refund the advance or advances taken by him: The importance of refunding these advances at the earliest possible moment cannot be too strongly emphasized, and the officer concerned will be held responsible for unnecessary delay in this being done.

(ii) *Method of Drawing and Accounting for Famine Charges*

249. *Funds to be obtained from permanent advances.*—(*a*) In the distribution of permanent advances referred to in section 245 the objects to be kept in view are, first, that facilities should be given for the encashment of bills with the least possible delay by authorizing, if necessary, direct payment at the nearest sub-treasury of bills of officers holding a portion of the advances; secondly, in order to avoid the objections and unnecessary correspondence which result from the submission of defective bills, that power to draw money from the treasury should not be given to any class of officers who cannot be trusted to draw out bills in proper form. The class of officers authorized to cash the bills will be specified by Government.

(*b*) The amount outstanding in permanent advances should be kept as low as possible, and inspecting officers should keep the matter in view and adjust the sum which each officer is authorized to hold as closely as possible to the varying conditions of his charge.

250. *Cashbook.* Each disbursing officer shall keep a cashbook in Form 16 in which he shall enter all the sums received by him for the purpose of famine expenditure on behalf of Government, from the treasury and other sources and all the payments made by him in the order of their occurrence (except pay and allowances and establishment charges of his own office which should not find any place in the cashbook). This cashbook will include on the receipt side all sums drawn by the officer on bills.

251. *Bills and vouchers.*—Bills shall be drawn in the manner and forms prescribed in the Code and its appendices, except those for—

(*a*) pay and allowances, travelling allowances, office contingencies and payments to contractors for supplies received, which shall be in the forms prescribed by the Civil Account and Public Works Codes, *viz.*—

(i) pay and allowances of gazetted officers—on pay bill forms;

(ii) pay and allowances of establishment—on establishment bill forms; but the pay of posts on less than Rs. 30 a month, which are not held by permanent Government servants, can be drawn on contingent bill forms;

(iii) travelling allowance—on travelling allowance bill forms;

(iv) all other kinds—on contingent bill forms.

(*b*) advances for land improvements and to agriculturists, which shall be in the special forms prescribed in the rules under which the advances are granted.